DLAM 7000.5 CONTRACT ADMINISTRATION SERVICES ACCOUNTING PROCEDURES
PART 8 ACCOUNTS PAYABLE/ACCRUED EXPENDITURES
CHAPTER 1

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8.1.1 CHAPTER OVERVIEW

8.1.1.1 PURPOSE OF ACCOUNTS PAYABLE/ACCRUED EXPENDITURE SYSTEM

a. To report to the Services, on a monthly basis, the accumulated dollar value required to liquidate the Governments' liability to the DoD Contractors. It is reported at the appropriation level and is comprised of the outstanding accounts payable (acceptance data); invoices on hand matched to accounts payable; Unpaid BVN's; withholdings on the CLR; and Invoices in Cash Management that were prevalidated.

b. The source of the file is an internal work file which is created at monthend from the Accounts Payable (NS02) Database, the Invoice (NS03) Database, the CLR (CLRV) Database, and the Appropriation Master (APRS) Database. The contract file is also used on a monthly basis to purge Accounts Payable (AP) records on closed contracts.

c. The report will be transmitted to the DFAS Service Centers no later than the 10th workday of the following month. The report is system generated and sent via AUTODIN, not through the postal service system.

8.1.2 GENERAL PROCEDURES

8.1.2.1 DAILY PROCESSING

a. Receive and process the reports discussed below as follows:

(1) Three sets of MAAPRs.

(a) Report UYFC05 - Manual payment MAAPRs with In-The-Clear messages or estimated unit prices.

1. Manual MAAPRs are made available to the EAS system for matching to the invoice and CLR by the voucher examiners.

(b) Report UYFC06 - Automatic Payments. These MAAPR's are generated at the time of payment and are made available to Disbursing to ensure the payment is correct.

(c) Report UYFC07 - Manual MAAPRs with Status Codes R, Z, or E and all other MAAPRs:

1. Status Code R, Z, or E MAAPRs will be researched and summarized by shipments to determine whether there has been an overpayment, underpayment, and/or an erroneous charge. Actions necessary are:

a.Overpayment - Notify Accounts Receivable clerk immediately for establishment of debt record.

b. Under Payment - Refund monies due if previously deducted.

c. Erroneous Charge - Disbursement adjustments are required.

d. Delete MAAPRs if necessary.

(2) DELETED MAAPRs - Forward to requester.

(3) COPY MAAPRs - Forward to requester.

(4) Status Code - MAAPRs are new records (Q-Q6) rejected for the reasons described below. Research and take appropriate action.

(a) Matched at an existing blank Status Code MAAPR PIIN/SPIIN and shipment number which has been previously matched to an invoice. Forward Status Code * MAAPR to the VE for payment determination.

(b) Matched existing MAAPR records at PIIN/SPIIN and shipment number with Status Code Z or E. Process LISSR correction or file for matching to invoices.

(c) Matched existing MAAPR record at PIIN/SPIIN, shipment number, and item level (no Status Code Z or E MAAPR records present). Process LISSR correction, annotate MAAPRs as to proper payable amount or delete the other MAAPRs and process QA adjustments.

NOTE: A new blank Status Code MAAPR unmatched at CLIN level can merge with existing MAAPR record(s) (matched at PIIN/SPIIN and shipment number) and create a record in API File. The new record will merge if previous AP record is unmatched to an invoice and Status Code Z or E MAAPRs are not present.

(5) Status Code * MAAPRs are Z or E MAAPRs rejected because they matched existing MAAPRs at PIIN/SPIIN, shipment, item and status code. These MAAPRs must be researched to determine action required; e.g., process DD Form 250 correction, delete MAAPRs.

(6) Zero MAAPRs because of Zero Quantities.

NOTE: Special instructions on Report UYFC02.

  b. Report UYFC08 API Deleted Payable Transactions. It includes AP data deleted from the API Recycle File as a result of Automatic Payments or Delete Transactions. The MAAPRs will be printed in Reports UYFC05, UYFC06, and UYFC07. The report will include two totals. There is a total for AP amounts deleted (API) for the day and a total of AP amounts on the API Recycle File. Amounts will be used for daily A/E balancing as described in Report UYFC09 below.

  c. Report UYFC09 - Accounts Payable Daily Transaction List. Research High Dollar Value AP records over $100,000 (or other value - local option) to ensure that unit prices on the LISSR are correct. If the AP record is invalid initiate corrective action. The last page of the report is a Summary Work Sheet which will be used to balance overall A/E amount retained in the API Recycle File.

    (1) Post totals from Report Numbers UYFC08, UYFC11 and UYFC12 and add or subtract as appropriate. This total should equal the API Recycle File total reflected at the ending of Report Number UYFC08.

    (2) Worksheets should be maintained for at least a month after end-of-month processing.

    (3) Out-of-balance conditions should be researched immediately for cause and cure.

  d. Report UYFC10 - Daily Rejected Q7, QA and QR Transactions. It includes rejected manually input accruals which will be returned to originating functional areas for research and reinput if appropriate.

  e. Report UYFC11 - Monthend Accruals Payable Unmatched to CAD. It includes AP amounts deleted on the first day of each month when unmatched to the contract file. The total will be posted to Report UYFC09 for balancing purposes.

  f. Report UYFC12 - Manual Payment Accounts Payable QRs. It includes AP data deleted from API Recycle File because of manual review payments. The total will be posted to Report UYFC09 for balancing purposes.

g. Report UNMA360A - Quantity Overruns/Underruns Unauthorized (from LISSR applications). Research each entry to verify unauthorized condition.

(1) If incorrect, make necessary corrections.

(2) If unauthorized conditions exist, notify both the ACO and Industrial Specialist (IS) so that corrective actions can be taken; e.g., initiate a MOD to increase funds or provide instructions to return material and correct the delivery document. Set up a suspense file on letters to ACO/IS to ensure corrective actions have been initiated and completed; e.g., a tickler file for 60 days.

(3) If entry on report involves an item(s) with LISSR FAC 3, notify FACS of findings for payment determination. Provide copy of letter to ACO/IS or prepare a Research Data Sheet - Unauthorized Over/Underrun notice.

8.1.2.2 MONTHLY PROCESSING

The files both summary and detail will be automatically generated and forwarded by service to the appropriate DFAS Center.

8.1.3 OUTPUT PRODUCTS

8.1.3.1 UYFC08 - API DELETED PAYABLE TRANSACTIONS

DATA SUMMARY

PURPOSE:	The purpose of this report is to provide a daily listing of deleted payable transactions by CLIN, shipment number, ACRN and amount.
TYPE/MEDIUM:	Output Paper - N/A
FREQUENCY/RETENTION:	Daily - N/A
SORT SEQUENCE:	Terminal Digit
PAGE BREAK:	Full Page
TOTALS:	The deleted payable transactions are indicated per shipment number for each CLIN. The total record count report total amount and ending accrued expenditure balance for daily transaction are indicated on last page of listing.

8.1.3.2 UYFC09 - ACCOUNTS PAYABLE DAILY TRANSACTION LIST

DATA SUMMARY

PURPOSE:	The purpose of this report is to provide a daily listing of accounts payable transactions.
TYPE/MEDIUM:	Output Paper - N/A
FREQUENCY/RETENTION:	Daily - N/A
SORT SEQUENCE:	Terminal Digit
PAGE BREAK:	Full Page

8.1.3.3 UYFC12 - MANUAL PAYMENTS ACCOUNTS PAYABLE QR TRANSACTIONS

<u>DATA SUMMARY</u>

PURPOSE: The purpose of this report is to provide a
                                  daily listing of manual Accounts Payable
                                  Records delete because of manaul payments.

TYPE/MEDIUM: Output Paper - N/A

FREQUENCY/RETENTION: Daily - N/A

SORT SEQUENCE: Terminal Digit

PAGE BREAK: Full Page

TOTALS: Record count - total accrued expenditure.

8.1.3.4 UNMA360A - QUANTITY OVERRUN/UNDERRUN UNAUTHORIZED

<u>DATA SUMMARY</u>

PURPOSE: The purpose of this report is to provide a
                             daily listing of line items that either have an

                             unauthorized overrun or if final shipment
                             unauthorized underrun.

TYPE/MEDIUM: Output Paper - N/A

FREQUENCY/RETENTION: Daily - N/A

SORT SEQUENCE: Terminal Digit

PAGE BREAK: Full Page

TOTALS: Record count - total number of rejected shipments.

8.1.3.5 UYFC11 - MONTHEND ACCOUNTS PAYABLE UNMATCHED TO THE CONTRACT FILE

<u>DATA SUMMARY</u>

PURPOSE: The purpose of this report is to provide a
                             monthly listing of Accounts Payable
                             unmatched to the contract file.

TYPE/MEDIUM: Output Paper - N/A

FREQUENCY/RETENTION: Monthly - N/A

SORT SEQUENCE: Terminal Digit

PAGE BREAK: Full Page

TOTALS: Record count, total accounts expenditures.

8.1.3.6 UYFC02 - OVERAGE PAYABLE TRANSACTION

<u>DATA SUMMARY</u>

PURPOSE: The purpose of this report is to provide a
                                   listing of the overage payable transactions
                                   by ACRN, shipment number, CLIN, amount, and
                                   date DD Form 250 received.

TYPE/MEDIUM: Output Paper - N/A

FREQUENCY/RETENTION: Daily - N/A

SORT SEQUENCE: Terminal Digit

PAGE BREAK: Full Page

TOTALS: Amount of overage payable transaction by
                                   ACRN.

ADDITIONAL INFORMATION:

   This report will have overage payables based upon local aging factors. This
report is produced from the API Recycle Payable Transaction File where all AP
data is maintained. Normally, it is used to highlight Aged MAAPRs (30 or more
days old from DD Form 250 RECEIVED DATE). However, the aging factor can be
changed for any cycle desired by requesting the change through FSO, e.g., three
days to have visibility of recent AP data for discount invoice research or 001
days at the end-of-month for research on Report UYFJ05 A/E Invoice Processing
when visibility of all AP data is required. The CODE field may contain the codes
described below:

   a. CC - This code identifies MAAPRs built ON CONVERSION from the CPN MAAPRs
File. Research must be made to determine whether the MAAPRs are still valid
i.e., are payable invoices on hand or were the invoices returned for corrective
actions.

   b. ** - This code indicated a (mechanically) matched condition between a blank
status MAAPR and an invoice which was mechanically coded for manual review
(Reason Code G). It must be noted that if the invoice is returned (Reason Code
E), the ** will not be removed. This code will not appear on manually matched
conditions between invoices and MAAPRs with Status Codes R, Z, and E.

   c. QA - This code identifies AP adjustments via manual input versus AP data
generated from LISSR processing (Q, Q1-Q6 Codes).

   d. Q7 - This code identifies AP data manually input for cost/fee holdbacks.
Note: Report total (AP) amount includes only valid AP values (Q, QA, Q7, Q1-Q2,
and Q4s) within the aging factor.

8.1.3.7 WYFC12 - MANUAL PAYMENTS ACCOUNTS PAYABLE QR TRANSACTION

DATA SUMMARY

PURPOSE: The purpose of this report is to provide a
                             daily listing of manual accounts payable
                             QRs generated automatically by Cash
                             Management.

TYPE/MEDIUM: Output Paper - N/A

FREQUENCY/RETENTION: Daily - N/A

SORT SEQUENCE: Terminal Digit

PAGE BREAK: Full Page

TOTALS: Record Count - Accounts Expenditure

ADDITIONAL INFORMATION: This report includes AP data for manual
                             review payments that are released from
                             suspense or never suspended on a daily
                             basis.

Filename: 1418Part8AccruedExpend.doc
Directory: C:\Documents and Settings\awolak.000\Desktop
Template: C:\Program Files\Microsoft Office\Office\Normal.dot
Title: DLAM 7000.5 Part 8
Subject:
Author: Rick Tower
Keywords:
Comments: Created: 01/08/85
Creation Date: 07/14/03 6:31 AM
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